

**Economic and Social Council**

Distr.: General
12 August 2013

Original: English

**Committee of Experts on International
Cooperation in Tax Matters****Ninth session**

Geneva, 21-25 October 2013

Item 5 of the provisional agenda*

Adoption of the agenda and organization of work

Proposed organization of work

<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
Monday, 21 October		
9-10 a.m.		Registration of participants
10-11 a.m.	1	Opening of the session by the representative of the Secretary-General
	2	Election of the Chair and other officers (closed meeting)
	3	Consideration of the rules of procedure and other organizational issues (closed meeting)
	4	Introductory remarks by the Chair of the Committee
	5	Adoption of the agenda (E/C.18/2013/1) and organization of work (E/C.18/2013/2)
	6	Discussion of substantive issues related to international cooperation in tax matters ^a
11 a.m.-1 p.m.	6 (a)	Issues related to the updating of the United Nations Model Tax Convention (E/C.18/2013/3)

* E/C.18/2013/1.



<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
	6 (a) (x)	Various articles: taxation of services and the provision on taxation of fees for technical services (E/C.18/2013/CRP.5) <i>Presenter:</i> Secretariat, Ms. Liselott Kana, Mr. Brian Arnold and others
3-3.30 p.m.	6 (a) (x)	Various articles: taxation of services and the provision on taxation of fees for technical services (<i>continued</i>) <i>Presenter:</i> Secretariat, Ms. Liselott Kana, Mr. Brian Arnold and others
3.30-6 p.m.	6 (b)	Other issues
	6 (b) (i)	Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries (E/C.18/2013/4 and E/C.18/2013/CRP.15) <i>Presenter:</i> Secretariat, Mr. Stig Sollund and others
Tuesday, 22 October		
10-11 a.m.		Results from research carried out by the International Bureau for Fiscal Documentation on the practical implementation of the United Nations Model Tax Convention <i>Presenter:</i> Representative of the International Bureau of Fiscal Documentation
11 a.m.-1 p.m.	6 (a) (ii)	Article 5. Permanent establishment: (a) Meaning of "connected projects" (E/C.18/2013/CRP.2); (b) Whether a satellite in geostationary orbit could constitute a permanent establishment; (c) Permanent establishment issues in international value added tax cases (E/C.18/2013/CRP.3) <i>Presenter:</i> Secretariat and others
3-5.30 p.m.	6 (a) (v)	Article 9. Associated enterprises: update of its commentary (E/C.18/2013/4) <i>Presenter:</i> Secretariat and others
5.30-6 p.m.	6 (b)	Other issues
	6 (b) (iv)	Taxation of development projects <i>Presenter:</i> Secretariat and others

<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
Wednesday, 23 October		
10-11.30 a.m.	6 (a) (iv)	Article 8. Shipping, inland waterways transport and air transport: meaning and coverage of the term "auxiliary activities" (E/C.18/2013/CRP.4) <i>Presenter:</i> Secretariat and others
11.30 a.m.-1 p.m.	6 (b) (v)	Capacity-building (E/C.18/2013/CRP.14) Presentation on the capacity development programme of the Financing for Development Office <i>Presenter:</i> Secretariat (Ms. Dominika Halka, Mr. Harry Tonino) and others Presentation on tax transaction cost project <i>Presenter:</i> CIAT (Inter-American Centre of Tax Administrations) secretariat
3-4 p.m.	6 (a) (vii)	Article 13. Capital gains: the practical implications of paragraph 4 <i>Presenter:</i> Secretariat, Mr. Tizhong Liao and others
4-5 p.m.	6 (a) (viii)	Article 23. Methods for the elimination of double taxation: conflicts of qualification and conflicts of interpretation in 2012 in the context of the discussion on climate change <i>Presenter:</i> Secretariat and others
5-6 p.m.		Additional presentation and discussion on base erosion and profit shifting (BEPS) as cross-cutting issue <i>Presenter:</i> Organization for Economic Cooperation and Development Secretariat
Thursday, 24 October		
10-11.30 a.m.	6 (b) (ii)	Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2013/CRP.7-12F) <i>Presenter:</i> Secretariat (Ms. Dominika Halka, Mr. Harry Tonino) and others
11.30 a.m.-1 p.m.	6 (b) (iii)	Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries (E/C.18/2013/5 and E/C.18/2013/CRP.13) <i>Presenter:</i> Secretariat and others

<i>Date/time</i>	<i>Item</i>	<i>Programme</i>
3-3.30 p.m.	6 (b) (iii)	Foreign direct investment issues and corporate taxation, including resource taxation issues for developing countries (<i>continued</i>) <i>Presenter:</i> Secretariat and others
3.30-5 p.m.	6 (a) (ix)	Article 26. Exchange of information <i>Presenter:</i> Secretariat, Mr. Armando Lara Yaffar and others
5-6 p.m.	6 (a) (i)	Article 4. Resident: application of treaty rules to hybrid entities (E/C.18/2013/CRP.1 and E/C.18/2013/CRP.7) <i>Presenter:</i> Secretariat and others
Friday, 25 October		
10-11 a.m.	6 (a) (vi)	Article 12. Royalties: general consideration, including equipment-related issues <i>Presenter:</i> Secretariat and others
11 a.m.-noon	6 (a) (xi)	Various articles: United Nations Model Tax Convention and climate change mechanisms (E/C.18/2013/CRP.6) <i>Presenter:</i> Secretariat and others
noon-1 p.m.	6 (a) (iii)	Article 7. Business profits: "force of attraction" and the consideration and explanation of its operation <i>Presenter:</i> Secretariat and others
3-4 p.m.	7	Dates and provisional agenda for the tenth session of the Committee
4-5.45 p.m.	8	Adoption of the report of the Committee on its ninth session
5.45-6 p.m.		Closing of the ninth session

Note: The proposed organization of work is tentative. As noted in the report on the eighth annual session of the Committee (E/C.18/2012/6, para. 105), the new membership should decide on the prioritization of the issues under discussion. This will affect timing and means there can be no expectation of particular substantive agenda items being discussed at a specific time.

^a In this and other agenda items, it is expected that some presentational roles will be played by those current members of the Committee and some others that have been involved in addressing such issues.